

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division

In Re:

LAWRENCE HENDERSON THOMAS,

Debtor.

)  
)  
)

Case No. 21-30247-KRH  
Chapter 13

**AMENDED OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN**

COMES NOW, creditor Chanell Thomas, by Counsel, and hereby responds to Debtor's Response to her Objection to Confirmation of Chapter 13 Plan filed on March 20, 2021 and states accordingly:

1. Creditor is Chanell Thomas, former spouse to Debtor and divorced on January 27, 2021.
2. The analysis of Creditor's amended objection begins with two orders of the Henrico Juvenile and Domestic Relations Court ("Henrico J&DR").
3. In an October 10, 2017 spousal support hearing, Henrico J&DR ordered Debtor to "pay the IRS \$150." (Exhibit A)
4. In a February, 27, 2018 spousal support hearing, Henrico J&DR ordered Debtor to pay this \$150 amount "monthly." (Exhibit A)
5. Previous to both hearings, the IRS had assessed taxes to both parties for tax years 2012-2017. (Exhibit B).
6. Based on the date of the amended spousal support order, there currently exists an arrearage of approximately \$5700.00 made payable to the IRS (38 months x \$150.00/ea).
7. Mysteriously, Debtor's 1325 certification filed on January 26, 2021, claims he "[has] not been required by a judicial or administrative order, or by statute, to pay any domestic support obligation (as that term is defined in 11 U.S.C. section 101(14A))."
8. Debtor's Plan, also filed on January 26, 2021, does not account for this spousal support arrearage.

9. Debtor has not kept up with the support order since the ruling or since the bankruptcy was filed.
10. Therefore, while Debtor is correct that the Creditor is not entitled to priority status, the obligation to pay the joint tax debt is spousal support, is in arrears, and must be paid to the IRS at 100%.

WHEREFORE, Creditor prays this honorable Court denies confirmation of the Chapter 13 plan and any other relief that it deems proper.

CHANELL THOMAS

BY: /s/ Christopher M. Winslow  
Christopher M. Winslow, Esq. (76156)  
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Midlothian, VA 23113  
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chris@chriswinslow.com

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Amended Objection to Confirmation of Chapter 13 Plan was served by first class mail postage prepaid this 19<sup>th</sup> Day of April, 2021 on all necessary parties including Suzanne E. Wade Trustee, 7202 Glen Forest Dr. Ste 202 Richmond, VA 23226; James E. Kane, Kane & Papa, PC 1313 East Cary Street, Richmond, VA 23219; and Chanell Thomas, Creditor, 3827 Ruslander Ct. Richmond, VA 23223.

/s/Christopher M. Winslow  
Christopher M. Winslow, Esq.

EXHIBIT  
A

ORDER

Commonwealth of Virginia

Case No. 1A026273-09-01

HENRICO J & DR - ADULT

Juvenile and Domestic Relations District Court

THOMAS, CHANELL GAINES

v/in re

THOMAS, LAWRENCE HENDERSON

THE FOLLOWING PARTIES WERE PRESENT:

- ☐ Juvenile ☐ Attorney: ☐ Probation Officer
- ☐ Guardian ad Litem
- ☐ Parent ☐ Parent ☐ MOTHER ☐ FATHER
- ☐ Guardian ☐ Other
- ☒ Petitioner/Complainant ☐ Attorney:
- ☒ Respondent/Defendant ☐ Attorney:
- ☐ Commonwealth's Attorney:

Type of Case:

- ☐ Felony ☐ Misdemeanor ☐ Custody ☐ Visitation ☒ Support ☐ Foster Care ☐ Other

Type of Hearing:

- ☐ Appointment of Counsel ☐ Detention Hearing ☐ Transfer Hearing
- ☐ Adversary Hearing ☐ Dependency Hearing ☐ Continuance ☐ Review ☐ Preliminary Hearing
- ☐ Show Cause ☐ Trial ☒ Motion

PLRA:

FINDINGS OF THE COURT:

FOR CLARIFICATION, THE COURT'S PREVIOUS ORDER DATED 10/10/2017 ORDERED THE RESPONDENT TO PAY \$150 TO THE IRS. THE COURT'S ORDER INADVERTENTLY OMITTED THE FREQUENCY FOR THE \$150 PAYMENT ALTHOUGH THE COURT VERBALLY ADVISED THE PARTIES THAT SUCH PAYMENT SHOULD BE PAID MONTHLY.

Has not paid March 2018

IT IS ORDERED THAT:

THE COURT GRANTS THE MOTION AND AMENDS THE SCRIVENER'S ERROR OF THE 10/10/2017 ORDER. THE RESPONDENT SHALL PAY TO PAY \$150 PER MONTH TO THE IRS TOWARDS THE JOINT TAX DEBT. THE PARTIES SHALL SEEK CLARIFICATION FROM THE IRS REGARDING THEIR RESPONSIBILITY FOR REPAYMENT SINCE THE PETITIONER SAYS THAT SHE IS "UNCOLLECTIBLE".

has not paid 9 of 12/29/18

THE RESPONDENT SHALL PAY \$600.00 IN TO THE IRS FOR THE MONTHS OF OCTOBER, 2017 TO JANUARY 2018. THE RESPONDENT HAS FAILED TO PAY FOR THESE MONTHS. THE RESPONDENT SHALL PROVIDE A RECEIPT TO THE CLERK'S OFFICE UPON PAYMENT. DUE BY 3/30/18. THE COURT ORDERS THE RESPONDENT TO REIMBURSE THE PETITIONER FOR HALF OF AN X-RAY BILL DURING A TIME PERIOD WHERE HE HAD REMOVED HER FROM HIS INSURANCE AS WAS INDICATED IN THE COURT'S PREVIOUS ORDER. THE COURT OFFSETS THIS BILL FOR THE RESPONDENT'S SHOES DISCARDED BY THE PETITIONER. THE RESPONDENT SHALL PAY \$43.50 TO THE PETITIONER BY 3/9/18.

Not True, letter from church given to Judge Herman, she ignored

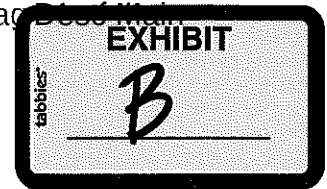
THE COURT ADVISED THE PARTIES THAT THE COURT WILL NOT CONSIDER ANY OTHER MEDICAL BILLS DURING THIS TIME PERIOD AS THE ISSUE WAS PREVIOUSLY ADJUDICATED AND IT IS NOW ALMOST 3 YEARS LATER.

This case is continued to:

02/27/2018

DATE

*[Signature]*



**Fill in this information to identify the case:**

Debtor 1 LAWRENCE HENDERSON THOMAS  
 Debtor 2 \_\_\_\_\_  
 (Spouse, if filing)  
 United States Bankruptcy Court for the: EASTERN District of VIRGINIA  
 Case number 21-30247-KLP

**Official Form 410**  
**Proof of Claim**

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

**Part 1: Identify the Claim**

1. Who is the current creditor?	<u>Department of Treasury - Internal Revenue Service</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? <u>Internal Revenue Service</u> Name <u>P.O. Box 7346</u> Number Street <u>Philadelphia PA 19101-7346</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Creditor Number: <u>15567359</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) <u>Internal Revenue Service</u> Name <u>P.O. Box 7317</u> Number Street <u>Philadelphia PA 19101-7317</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>5</u> <div style="text-align: right;">Filed on <u>02/09/2021</u> MM / DD / YYYY</div>	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor? ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. How much is the claim? \$ 6,601.16. Does this amount include interest or other charges?  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Taxes \_\_\_\_\_

9. Is all or part of the claim secured? ☒ No  
☐ Yes. The claim is secured by a lien on property.  
  
Nature of property:  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \*All of debtor(s) right, title and interest to property - 26 U.S.C. §6321.  
  
Basis for perfection: \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
  
Value of property: \$ \_\_\_\_\_  
Amount of the claim that is secured: \$ \_\_\_\_\_  
Amount of the claim that is unsecured: \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
  
Amount necessary to cure any default as of the date of the petition: \$ \_\_\_\_\_  
  
Annual Interest Rate (when case was filed) \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. Is this claim based on a lease? ☒ No  
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff? ☐ No  
☒ Yes. Identify the property: See Attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)? ☐ No ☒ Yes. Check one:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

	Amount entitled to priority
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
<input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 599.16
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.	\$ _____

\* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

### Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☒ I am the creditor.  
☐ I am the creditor's attorney or authorized agent.  
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.  
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/13/2021  
MM / DD / YYYY

/s/ S. KIM TAYLOR

Signature

Print the name of the person who is completing and signing this claim:

Name	S. KIM	TAYLOR
	First name	Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	400 NORTH 8TH STREET, BOX 76, M/S ROOM 898	
	Number Street	
	RICHMOND	VA 23219
	City	State ZIP Code
Contact phone	(804) 916-8185	Email sarah.taylor@irs.gov

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** LAWRENCE HENDERSON THOMAS  
AKA LAWRENCE H THOMAS  
2501 BYRON STREET  
HENRICO, VA 23223

Case Number  
21-30247-KLP

Type of Bankruptcy Case  
CHAPTER 13

Date of Petition  
01/26/2021

Amendment No. 1 to Proof of Claim dated 02/09/2021

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-0593	INCOME	12/31/2017	05/07/2018	\$279.00	\$39.59
XXX-XX-0593	INCOME	12/31/2018	01/13/2020	\$129.00	\$10.73
XXX-XX-0593	INCOME	12/31/2019	1 4-PER RECORDS/DEBTOR	\$137.00	\$3.84
				\$545.00	\$54.16

**Total Amount of Unsecured Priority Claims:**

**\$599.16**

## Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-0593	INCOME	12/31/2012	06/03/2013	\$471.79	\$562.04
XXX-XX-0593	INCOME	12/31/2013	11/03/2014	\$1,155.00	\$363.22
XXX-XX-0593	INCOME	12/31/2014	06/08/2015	\$792.00	\$262.59
XXX-XX-0593	INCOME	12/31/2015	02/12/2018	\$312.00	\$74.05
				\$2,730.79	\$1,261.90

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . \$213.82

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . \$1,795.49

**Total Amount of Unsecured General Claims:**

**\$6,002.00**